App F IX-4

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1925

File No 161 25

Previous references (None)
mnly 286 2048 1-2
11-24 1-2

Serial Nos. 1-2

Later references
in 11 25 9(1) F 12, 1928
cr 468-26-162

GENERAL AND REVENUE SECRETARIAT.

Serial Nos

Part B for Aug 26

SUBJECT

Re the levy of water rate in respect of Govern
ment buildings used for public purposes within the limits
of the Mysore Corpn

2 To, The President Corpn. Municipal Council
No C 1130/C 16 8 26

States that he will be in order
in giving effect to the proposal of the
Municipal Council in the matter referred to above.

JAS
26 8 26

WD 0.284—GPB—40 000—17 12 2

App F III—2

General and Revenue Secretariat

nil File No 161 of 192 5

Serial No

From the p[illegible] City Municipal Mysore
No 269 dated 31 5 26
Requests orders whether the Municipal can levy water rate in respect of the Government buildings mentioned therein

Under clause (VIII) of Section 59 of the Municipal Regulation any Municipal Council may after observing certain conditions prescribed therein, impose a -- water rate or water rates for water supplied by the Municipal Council And under section 40 (1) of the Regulation a Municipal Council can frame rules for the levy of such water rate

Accordingly the Municipal Council of the Mysore City framed rules in respect of the levy of water rate in the Municipal limits and these rules were approved by Government in their proceedings 4102-3/M1 555-07 dated 29th November 1911

3 A perusal of the schedule of taxes levied in the Mysore City, so far as water rate is concerned, shows that the Mysore City Municipal Council does not recognise any exemptions in respect of this tax and that this water rate is leviable on all buildings and lands within the Municipal limits without any exception thereto

The President of the Municipal Council has forwarded a list containing 44 names of buildings of different kinds located within Municipal limits and states that Government buildings used for offices, public institutions etc no tax has hitherto been levied, but the omission does not seem to be justifiable as section 59 of the Municipal Regulation provided for the levy of water rate and special Sanitary cess even on such buildings and he now requests for

Serial No

an expression of opinion by Government on the point WHETHER THE MYSORE CITY MUNICIPAL COUNCIL WILL BE IN DEFAULT IF IT RECOVERS WATER RATE ONLY IN RESPECT OF GOVERNMENT BUILDINGS USED FOR PUBLIC PURPOSES

According to the wording of the proviso (a to Section 59 of the Municipal Regulation Government cannot, it seems claim exemption from the two taxes Viz , water rate or tax and special sanitary cess And as such the levy, by the Mysore City Municipal Council, of water rate in respect of Government buildings seems to be justifiable If this view is correct the contention of the municipal President is to be upheld

Even according to the rules framed by the Mysore City Municipal Council and approved by Government the Municipal Council does not recognise any exemptions to such a levy As such the Municipal Council seems to be right in levying water rate on Government buildings also

7 The President quotes Government Orders containing the rulings of Government on the liability of certain Government buildings used for residential or semi residential purposes to payment of Municipal taxes The buildings refered to in these orders may be classified into 3 heads -

(1) Military lines and barr huts
(2) Residential quarters attached to Public institutions including hostel buildings
(3) University buildings

Military Lines and barr huts As regards these buildings, the Government Orders dated 8th June 192 read with that dated 13th August 1924 clearly shows that only water rate is leviable, [illegible]

Serial No

N+4

4) Max (2) esidential quarters attached to public Institutions including hostel buildings etc ,

As regards these buildings the Government Orders states that they shall not be liable ~~fax~~ to Municipal taxation here the words "not liable to municipal taxation" should, it seems, be interpreted as ~~x~~ not liable to such of the unicipal taxes in respect of which exemption can be claimed and exemption has been recognised by the Municipal Council concerned According to this interpretation water rate does ~~xx~~ not fall under the category of taxes in respect of which exemption can be claimed that is, water rate can be levied on these buildings also by the Municipal

P

5) (3) University Buildings

Government Order dated 3rd August 19[illegible] clearly states that these buildings are liable to Municipal ~~taxatxa~~ taxes which should be paid by the Department concerned As such water-rate can be levied on these buildings also

6) For the reasons that,-

(1) Government cannot claim exemption under proviso (a) to section 59 of the Municipal Regulat ~~xxxxxx~~ specially in respect of the two taxes, water rate of tax and special sanitary cess,

(2) The rules framed by the Municipal Council for the levy of water rate in the Mysore city do not recognise any exemptions thereto

(3) The Government Orders quoted by the President also expressly ~~xxx~~ or impliedly state that the Municipal Council can levy water rate

7) The contention of the Municipal President that the omission to levy water rate hitherto on Government

Serial No

buildings does not seem to be justifiable , seems to be valid

Subd for orders

BB 26/7/27

This is a reference by the President City Municipal Council Rgone for an expression of opinion on the question whether any building belonging to Govt used solely for a public purpose is exempted from the levy of water-rate by the Municipality

Section 59 Proviso (a) clearly indicates that the Municipal Council has power to levy sanitary cess or a water rate

The rules framed by the Council with the sanction of Govt give effect to this principle

The Govt orders prohibiting the Council to levy municipal taxes on certain Public Buildings in the City of Rgone do not expressly lay down any contrary to the one contained in the proviso (a) to Sec 59 of the Regulation In fact the Govt have no power to control the powers of the Council conferred on it by the Regulation

General and Revenue Secretariat | File No | of 192 5

DEWAN'S OFFICE.
Received on
6 AUG. 1926
Reg. No. 96

Serial No

The President may therefore be informed that he will be in order if he gives effect to the proposal to levy water-rate on Public Buildings & other Institutions on which are exempted & to remit the tax other water rate is levied under proviso (a) to Sec 59

Dewan

Read 9/8

Draft put up
Draft as revised

Read 10/8

Fair draft & Draft up

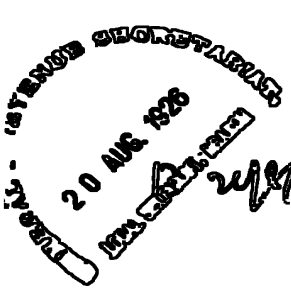
Dr Dees)

WD 01264—GPB—40,000—17-12-25

General and Revenue Secretariat | File No. | of 192

Serial No

2



L 1130 9 16-S 26

The pr ext med ellybore Reptiles been in the appendix to the paint raised by him in x p-

Note—Contn. Sheet

51861

No 269

OFFICE OF THE PRESIDENT

CITY MUNICIPAL COUNCIL MYSORE

Dated 31st May 1926

N MADHAVA RAU, ESQUIRE, B A B

President City Municipal Council

Mysore

The Secretary to the Government of

His Highness the Maharaja of Mysore

(Local & Legislative Departments)

Bangalore

SIR

I have the honour to invite reference to the marginally noted Government Orders containing the rulings of Government on the liability of certain Government buildings used for residential or semi-residential purposes to payment of Municipal taxes As regards Government Buildings used for Offices, Public institutions etc no tax has hitherto been levied but the omission does not seem to be justifiable as Section 59 of the Mysore Municipal Regulation provides for the levy of water rate and special sanitary cess

Government Orders

1 No 24027-39/Mily 286-20-2 dated 5th June 1921 directing that barracks in the cantonments shall not be assessed to house-tax by the localities with effect from the year 1921-22

2 No L 377-9/Mil 39-23-9 dated 18th July 1924 directing that hostel buildings with the Warden and servants' quarters attached to the two Colleges at Bangalore & Mysore be exempted from Municipal taxation

3 No L 903-14-Ml 110-22-6 dated 3rd August 1923 directing that buildings referred to free of rent can be regarded as occupation solely for public purposes and that it cannot affect the right of the Municipal Councils to levy the taxes under the Municipal Regulation and the Municipal taxes in such cases should be paid by the Department which gives the buildings rent-free

4 No L 1605-65-Ml 171-21-8 dated 16th August 1922 directing that residential quarters attached to public institutions for use of officers who under the rules, have to live on the premises of those institutions, shall not be liable to Municipal taxation (under proviso A of Section 59 of Mysore Municipal Regulation)

5 No 1241-2/Mily 11-23-2 dated 13th August 1924 directing that under proviso A to Section 59 of the Mysore Municipal Regulation Military lines are liable to the payment of only water tax etc

even on such buildings No special sanitary cess i at present collected in this Municipality and it is proposed to recover water rate only in respect of Government buildings used for public purposes Before giving effect to this proposal I shall be obliged for an expression of opinion if the same would be in order

A list of buildings on which it is desired to collect water rate is herewith attached

I have the honour to be,
Sir
Your most obed n servant

President
GR

SSR

9

MYSORE CITY MUNICIPALITY

List of Government Buildings on which it is desired to collected water rate

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Mohalla	Door No	Name of the building	Estimated rent	Water tax		Remarks
Chamraj*	969	Lakshmipuram Boys School	400	12	0	0
"	970	Lakshmipuram Girls	400	12	0	0
"	971	Chamraja Police Station	400	12	0	0
"	989	Do Station	50	1	8	0
"	996	Maharaja's College	1 200	36	0	0
"	997	Jubilee Hall	500	15	0	0
"	998	College Compound rest House	100	3	0	0
"	1000	Government Press Office Quarters	200	6	0	0
"	1001	Do	200	6	0	0
"	1002	Do	200	6	0	0
"	1003	Government Branch Press	600	18	0	0
"	1004	Exhibition Buildings	1,500	45	0	0
"	1004/1	Sericulture Department buildings	750	22	8	0
"	1004/2	Railway Audit Office	750	22	8	0
"	1013	University Offices	600	18	0	0
"	1014	University Library	600	18	0	0
	1015	University Union Buildings	600	18	0	0
	1017	College Students' Home	2,000	60	0	0
	1072	Law Courts	1,200	36	0	0
	2788	Buildings attached to Law Courts	300	9	0	0
rbad	9	Government House	6,000	180	0	0
	12	Stores	600	18	0	0
	13	Taluk Kacheri	1,200	35	0	0
	14	Police Office	300	9	0	0
	104	Nazarbad Police Station	100	3	0	0
	669	Staff Quarters	1,200	36	0	0
	854	Police Station	44	1	3	2

28	Devaraj Mohalla	1256	Police Station	100	3	0	0
29	"	1285	Maharani's Hospital	1,000	30	0	0
[illegible]	"	1289	Maharaja's High School	2,000	60	0	0
[illegible]	"	1290	Mysore Railway Central Office	3,000	90	0	0
[illegible]	"	1291	District Offices	6 000	180	0	0
33	"	1772	Krishnarajendra Hospital	5 000	150	0	0
34.	"	2196	Sawar Lines	1 200	36	0	0
35	Mandy Mohalla	229	Sree Chamarajendra Technical Institute	6 000	180	0	0
36	"	941	Mandy Police Station	120	3	9	7
37.	Lashkar Mohalla	335	Clark Saheb's Chatra (Bar Office)	180	5	6	5
	"	337	Commissioned Bar Office(Government School)	360	10	12	10
39.	"	299	Kranagere Police Station	150	4	8	0
	"	513	Central Police Station	300	9	0	0
	"	792	City Magistrates Court	500	15	0	0
	"	2723	Champa Police Station	100	3	0	0
	"	3776-3777	Travellers Bungalow	300	9	0	0
	Chamaraja "	1081	Government Bungalow (attached to University Offices)	600	18	0	0
			Total		1 467	0	0

PRESIDENT

Gm

APP F VI G1]

SUBJECT

Section mL
File No 161 - 25 ✓
Serial No

Diary No of letter replied to

No X1130

To

The president.
City Municipal Council
Uyoore

General and Revenue Secretariat
( )
the *192*

Date of issue 16/8/26

Signed by for T K S.

Sir,

With reference to your letter No 269 dated 31st may 1926 requesting to be informed whether you will be in order in giving effect to the proposal of the Uyoore City Municipal Council to levy Water rate in respect of Govt buildings used for public purpose within the City limits referred to by you I am directed to in the affirmative

over I have etc

of enclosures

Copied by

ed by.

WD 01265—GPB—81 000—25-12-25

Secy to Govt
L & Dept